Napa County

1195 THIRD STREET SUITE 310 NAPA, CA 94559



Agenda - Final

Thursday, December 5, 2024 9:00 AM

Board of Supervisors Chambers 1195 Third Street, Third Floor

Assessment Appeals Board

Chair Philip Husby Vice Chair Donald Chase Member Michael Basayne Member Conrad Hewitt Member William Molinari

1. CALL TO ORDER; ROLL CALL

2. APPROVAL OF MINUTES

A. Clerk of the Assessment Appeals Board requests approval of minutes from the regular meeting of November 7, 2024.

Attachments: November 7, 2024

- 3. AGENDA REVIEW
- 4. STIPULATIONS
- 5. WITHDRAWALS
- 6. REQUESTS FOR CONTINUANCE
- 7. HEARINGS

A.	Request the Assessn	nent Appeals Board hold the following hearings:	<u>24-1288</u>
	23-076	1345 Railroad Ave LLC (Assessor's Parcel No. 009-212-005)	
	23-077	1381 Main Street LLC (Assessor's Parcel No. 009-240-021)	
	23-124	SZS Napa LLC (Assessor's Parcel No. 034-211-056)	
	23-125	SZS Napa LLC (Assessor's Parcel No. 034-211-057)	
	23-136	Harberts Family Ltd Partnership (Assessor's Parcel No. 039-650-016)	
	23-137	Harberts Family Ltd Partnership (Assessor's Parcel No. 039-650-016)	
	23-138	Harberts Family Ltd Partnership (Assessor's Parcel No. 039-650-016)	
	23-139	Harberts Family Ltd Partnership (Assessor's Parcel No. 039-650-016)	
	23-140	Harberts Family Ltd Partnership (Assessor's Parcel No. 039-650-016)	

23-141 Harberts Family Ltd Partnership (Assessor's Parcel No. 039-650-016)

- 8. BOARD MEMBER COMMENTS
- 9. ADMINISTRATIVE ITEMS
- 10. CLOSED SESSION
- 11. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, FEBRUARY 6, 2025 AT 9:00 A.M.



Napa County

Board Agenda Letter

1195 THIRD STREET SUITE 310 NAPA, CA 94559 www.countyofnapa.org

Main: (707) 253-4580

Assessment Appeals Board Agenda Date: 12/5/2024 File ID #: 24-1987

TO: Napa County Assessment Appeals Board

FROM: Neha Hoskins - Clerk of the Assessment Appeals Board

REPORT BY: Anthony Williams - Senior Deputy Clerk of the Assessment Appeals Board

SUBJECT: Minutes

RECOMMENDATION

Clerk of the Assessment Appeals Board requests approval of minutes from the regular meeting of November 7, 2024.



Meeting Minutes

Napa County Assessment Appeals Board

Chair Philip Husby Vice Chair Donald Chase Member Michael Basayne Member Conrad Hewitt Member William Molinari

Thursday, November 7, 2024

9:00 AM

Board of Supervisors Chambers 1195 Third Street, Third Floor

1. CALL TO ORDER; ROLL CALL

The Napa County Assessment Appeals Board met in regular session on Thursday, November 7, 2024, at 9:00 a.m. with the following members present: Vice Chair Donald Chase, Members Conrad Hewitt, and William Molinari. Chair Philip Husby, and Member Michael Basayne were excused. The meeting was called to order by Vice Chair Donald Chase.

2. APPROVAL OF MINUTES

A. Clerk of the Assessment Appeals Board requests approval of minutes from the regular meeting of October 3, 2024.

24-1758

the regular infecting of October 3, 2024

Motion Text: Approve the Minutes. Voting Yes: Hewitt, and Chase

Recusals: Molinari Result: Passed

3. AGENDA REVIEW

Chief Appraiser Jennifer Tydingco, representing Assessor John Tuteur, requested the following:

Deny Hearings for Application Nos. 21-157, 23-057, and 23-097 due to lack of appearance.

4. STIPULATIONS

A. Request the Assessment Appeals Board approve the following stipulations:

24-1751

21-070 IA Lodging Napa First LLC

(Assessor's Parcel No. 003-330-003)

22-075 Eric Seuthe

(Assessor's Parcel No. 050-010-005, Assessment No. 995-150-109)

Assessment Appeals Board	Meeting Minutes	November 7, 2024
22-142	Marek Brzezinski and Jasleen Kukreja (Assessor's Parcel No. 047-380-004, Assessment No. 995-143-516)	
23-095	ACI Real Estate SPE 125 LLC Albertson as affected party (Assessor's Parcel No. 009-201-022)	
23-101	First & Main (Assessor's Parcel No. 003-172-002)	
24-002	Ares Commercial Properties (Assessor's Parcel No. 001-304-013)	

Chief Appraiser Jennifer Tydingco reviewed the three Stipulations with the highest changes in value.

Motion Text: Approve the Stipulations. Voting Yes: Hewitt, Molinari, and Chase

Recusals: None Result: Passed

5. WITHDRAWALS

A.	Request the Assessm	nent Appeals Board approve the following withdrawals:	<u>24-1748</u>
	22-063	IA Lodging Napa First LLC (Assessor's Parcel No. 003-330-003)	
	23-014	Narrow Vista, LLC (Assessor's Parcel No. 036-180-001)	
	23-058	Wells Fargo Advisors LLC (Assessor's Parcel No. 003-204-010, Assessment No. 800-056-662)	
	23-065	IA Lodging Napa First LLC (Assessor's Parcel No. 003-330-003)	
	23-096	In-Shape Solutions LLC #174 (Assessor's Parcel No. 005-180-027, Assessment No. 800-061-335)	

Motion Text: Approve the Withdrawals. Voting Yes: Hewitt, Molinari, and Chase

Recusals: None Result: Passed

6. REQUESTS FOR CONTINUANCE

None

7. HEARINGS

A. Request the Assessment Appeals Board hold the following hearings:

<u>24-1030</u>

21-157 Desilva Gates Construction LP

(Assessor's Parcel No. 057-360-001)

23-057 The Raleys Companies- South Napa Fee LLC

(Assessor's Parcel No. 046-693-023)

23-097 Longs Drug Stores California, LLC (lessee)

(Assessor's Parcel No. 005-153-039)

Motion Text: Deny the Hearing for Application No. 21-157 due to

lack of appearance.

Voting Yes: Hewitt, Molinari, and Chase

Recusals: None Result: Passed

Motion Text: Deny the Hearing for Application No. 23-057 due to

lack of appearance.

Voting Yes: Hewitt, Molinari, and Chase

Recusals: None Result: Passed

Motion Text: Deny the Hearing for Application No. 23-097 due to

lack of appearance.

Voting Yes: Hewitt, Molinari, and Chase

Recusals: None Result: Passed

8. BOARD MEMBER COMMENTS

Member Conrad Hewitt inquired if there has been an increase in the receipt of Assessment Appeals applications from the wine industry due to lower sales.

Discussion held.

9. ADMINISTRATIVE ITEMS

A. Clerk of the Assessment Appeals Board requests adoption of the 2025 Assessment Appeals Board meeting calendar.

24-1759

Senior Deputy Clerk of the Assessment Appeals Board Greg Morgan made presentation.

Discussion held.

Motion Text: Approve the requested action as amended (change proposed

March 6, 2025 meeting date to March 13, 2025).

Voting Yes: Hewitt, Molinari, and Chase

Recusals: None Result: Passed

10. CLOSED SESSION

None

11. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, DECEMBER 5, 2024 AT 9:00 A.M.

Neha Hoskins (By e-signature)

NEHA HOSKINS, Clerk of the Assessment Appeals Board



Napa County

Board Agenda Letter

1195 THIRD STREET SUITE 310 NAPA, CA 94559 www.countyofnapa.org

Main: (707) 253-4580

Assessment Appeals Board Agenda Date: 12/5/2024 File ID #: 24-1288

TO: Napa County Assessment Appeals Board

FROM: Neha Hoskins - Clerk of the Assessment Appeals Board

REPORT BY: Anthony Williams - Senior Deputy Clerk of the Assessment Appeals Board

SUBJECT: Hearings

RECOMMENDATION

Request the Assessment Appeals Board hold the following hearings:

(Assessor's Parcel No. 009-212-005)

23-077 1381 Main Street LLC

(Assessor's Parcel No. 009-240-021)

23-124 SZS Napa LLC

(Assessor's Parcel No. 034-211-056)

23-125 SZS Napa LLC

(Assessor's Parcel No. 034-211-057)

23-136 Harberts Family Ltd Partnership

(Assessor's Parcel No. 039-650-016)

Assessment Appe	eals Board	Agenda Date: 12/5/2024	File ID #: 24-1288
23-137	Harberts Fa	mily Ltd Partnership	
	(Assessor's	Parcel No. 039-650-016)	
23-138	Harberts Fa	mily Ltd Partnership	
	(Assessor's	Parcel No. 039-650-016)	
23-139	Harberts Fa	mily Ltd Partnership	
	(Assessor's	Parcel No. 039-650-016)	
23-140	Harberts Fa	mily Ltd Partnership	
	(Assessor's	Parcel No. 039-650-016)	
23-141	Harberts Fa	mily Ltd Partnership	
	(Assessor's	Parcel No. 039-650-016)	